

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 211: GENERAL PROVISIONS**

**§1754-A. REGISTRATION OF OWNERS OF SPACE TEMPORARILY RENTED AS RETAIL SPACE**

A person who rents or leases space to more than 4 persons at one location for less than a 12-month period for the purpose of making retail sales shall register with the State Tax Assessor. The form for application for registration and the registration certificates must be prescribed and furnished free of charge by the assessor. For each location where more than 4 persons rent or lease space for less than 12 months from the same person, the assessor shall issue a registration certificate, which must be conspicuously displayed at that location. A registration certificate issued pursuant to this section is nontransferable and is not a license within the meaning of that term in the Maine Administrative Procedure Act. [2011, c. 644, §10 (AMD); 2011, c. 644, §35 (AFF).]

A person required to register with the assessor under this section may not rent or lease space to a person for the purpose of making retail sales without verifying that the person is the holder of a valid registration certificate issued by the assessor under section 1754-B. Each person required to register with the assessor under this section shall maintain a list subject to the requirements of section 135, subsection 1 that includes the names, addresses and sales tax registration certificate numbers of those persons who have rented or leased space at that location for the purpose of making retail sales and the dates on which those rentals or leases occurred. [2011, c. 644, §10 (NEW); 2011, c. 644, §35 (AFF).]

**SECTION HISTORY**

1991, c. 780, §CCC2 (NEW). 2003, c. 390, §9 (AMD). 2011, c. 644, §10 (AMD). 2011, c. 644, §35 (AFF).

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